

STATE OF HAWAII—DEPARTMENT OF TAXATION

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE HAWAII INDIVIDUAL INCOME TAX RETURN

Type of return: ☐ Form N-11 ☐ Form N-12 ☐ Form N-13 ☐ Form N-15 (Nonresident and Part-Year Resident)

CALENDAR YEAR 1997 or other tax year

beginning _____, 1997 and ending • _____, 19 _____

☐ Initial Return (Check here if you are filing a tax return for the first time)

AMD UNP 008 PNT INT

• PRINT OR TYPE •

Your first name and initial (if joint return, also spouse's name and initial)		Last name	
C/O		Your Social Security Number	
Address		Spouse's Social Security Number	
City, State and ZIP Code			

NOTE: File this form with the taxation district office where you must file your income tax return. You are not required to send a payment of the tax you estimate as due. **However, this is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see Instructions). Also, any estimated taxes required from individuals that become delinquent shall be subject to appropriate underpayment penalties. These penalties are not waived or forgiven with the filing of this form or the accompanying payment of the tax due.

An automatic 4-month extension of time until • August 20, 1998 (or if a fiscal year return until • _____, 19 _____) is requested for filing my income tax return.

1	Total income tax liability for 1997 (You may estimate this amount)	1		
Note: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0)				
2	Hawaii income tax withheld	2		
3	1997 estimated tax payments (include 1996 overpayment allowed as a credit)	3		
4	Other payments (see Instructions)	4		
5	Total (add lines 2, 3, and 4)	5		
6	Income tax balance due (line 1 minus line 5). (Whole dollars only).	6		00
7	Amount you are paying. (Whole dollars only)..... ➤	7 •		00

Attach check or money order payable to "Hawaii State Tax Collector." Write your social security number and "1997 Form N-101A" on it. Pay in U.S. dollars.

• ATTACH CHECK OR MONEY ORDER HERE •

**FORM
N-101A
(REV. 1997)**

GENERAL INSTRUCTIONS

1. Purpose of Form N-101A.—Use this form to ask for an automatic 4-month extension of time to file Form N-11, N-12, N-13, or N-15. Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The extension will be granted if you complete this form properly and file it by the regular due date of your return.

You are not required to sign Form N-101A.

You are not required to send a payment of the tax you estimate as due. However, it will benefit you to pay as much as you can. Any remittance you send with your application for extension will be treated as a payment of tax.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A. Federal Form 4868 must be completed using amounts for Hawaii income tax purposes.

2. Internet Address.—Tax forms are available on the Internet. The Department of Taxation's site on the Internet is:
<http://www.hawaii.gov/tax/tax.html>

3. When to File.—File Form N-101A by April 20, 1998. If you are filing a fiscal year return, file Form N-101A by the due date of Form N-11, N-12, N-13, or N-15. If the due date falls on a Saturday, Sunday or legal holiday, file by the next regular workday.

The due date is normally April 20 for calendar year taxpayers and the twentieth day of the fourth month following the close of the taxable year for fiscal year taxpayers.

You may file Form N-11, N-12, N-13, or N-15 any time before the 4-month period ends.

4. Filing Form N-101B.—If you have filed Form N-101A and still need more time, use Form N-101B. You must show reasonable cause. Send Form N-101B to the Taxation District where you file your Form N-11, N-12, N-13, or N-15. (See **Where to File**, below.)

If you need a further extension, ask for it early so that, if denied, you can still file your return on time.

Federal Form 2688, Application for Additional Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101B.

5. Where to File.—This form must be submitted to the taxation district in which the taxpayer is required to file his return.

Oahu District Office
P.O. Box 1530
Honolulu, Hawaii 96806-1530

Maui District Office
P.O. Box 913
Wailuku, Hawaii 96793-0913

Hawaii District Office
P.O. Box 1377
Hilo, Hawaii 96721-1377

Kauai District Office
P.O. Box 1688
Lihue, Hawaii 96766-5688

6. Filing Your Tax Return.—You may file your tax return any time before the extension expires. But remember, Form N-101A does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties.

7. Penalties.—You may be assessed one or both of the following penalties:

Late Payment of Tax.—Form N-101A does not extend the time for payment of income tax. You may be charged a penalty of 20% of taxes not completely paid within 60 days of the prescribed filing date of the return.

Late Filing of Return.—You may be charged a penalty of 5% of the tax due for each month or part of a month that the return is late, but not more than 25%. If you file a return late, attach a full explanation with the return.

8. Interest.—Interest is accrued at the rate of 2/3 of 1% for each month or fraction of a month on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payments whether or not the due date falls on a Saturday, Sunday, or legal holiday.

9. Line-by-Line Instructions.—At the top of this form, fill in the spaces for your name, address, social security number, and spouse's social security number if you are filing a joint return. If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN. If you are on a fiscal year, fill in the dates your tax year begins and ends and the date on which your 4-month extension will end. Check the box for initial return if this is the first income tax return you are filing.

We have provided specific instructions for most of the lines on the form. Those lines that do not appear in these instructions are self-explanatory.

Line 1.—Enter the amount of income tax you expect to owe for 1997. Be sure to estimate the amount correctly. If you underestimate this amount, you may be charged a penalty as explained earlier under **Penalties**.

Line 4.—Enter other payments and credits that you expect to show on Form N-11, N-12, N-13, or N-15.

Line 6.—Round the amount to the nearest dollar. If you find you cannot pay the amount shown on line 6, you can still get the extension. But you should pay as much as you can to limit the amount of interest you will owe. You may also be charged penalties. An extension of time to file your income tax return does not extend the time to pay your income tax. Also, any payment made with this extension does not exempt you from the penalty assessed for underpaying estimated taxes for 1997.

10. How to Claim Credit for Payment Made With This Form.—Show the amount paid (line 7) with this form on Form N-11, N-12, N-13, or N-15; line 37, 49, 19b, or 54 respectively.

If you and your spouse file a joint Form N-101A for 1997 but do not file a joint income tax return for the year, you may claim the total automatic extension tax payment on your separate return or on your spouse's separate return or you may divide it in any agreed amounts. Be sure to enter the social security numbers (or ITINs) of both spouses on the separate Form N-11, N-12, N-13, or N-15 return.

If you and your spouse file separate Forms N-101A for 1997 and you file a joint income tax return for the year, enter on Form N-11, N-12, N-13, or N-15; line 37, 49, 19b, or 54 respectively, the sum of the amounts paid on the separate Forms N-101A. Also enter the social security numbers (or ITINs) of both spouses in the spaces on Form N-11, N-12, N-13, or N-15.